IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of : Confirmation No. 2000

Shuji MIYASAKA et al. : Attorney Docket No. 2006 1157A

Serial No. 10/586,905 : Group Art Unit 2615

Filed July 24, 2006 : Examiner Lun S. Lao

AUDIO ENCODER AND

AUDIO DECODER : Mail Stop: Amendment

AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Responsive to the Office Action, dated December 31, 2008, please amend the above-identified application as follows: